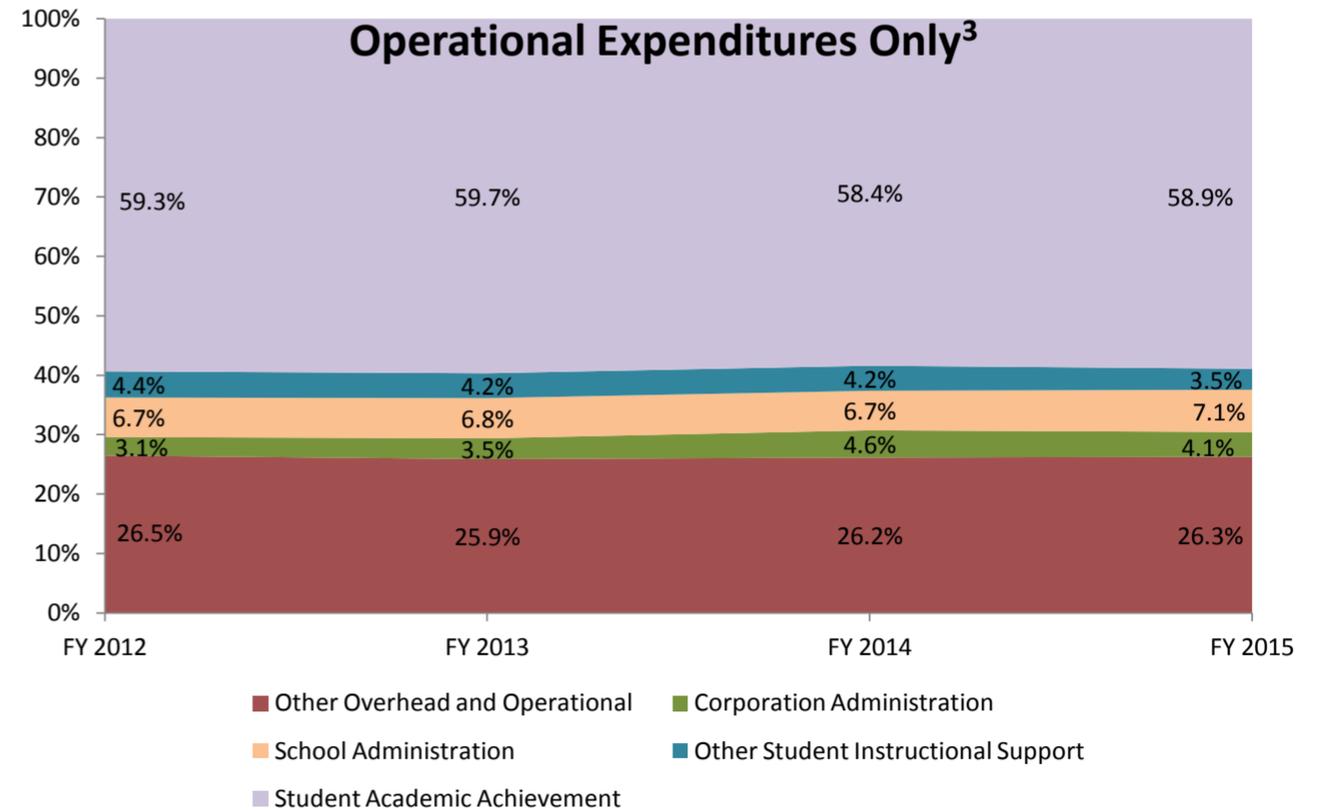
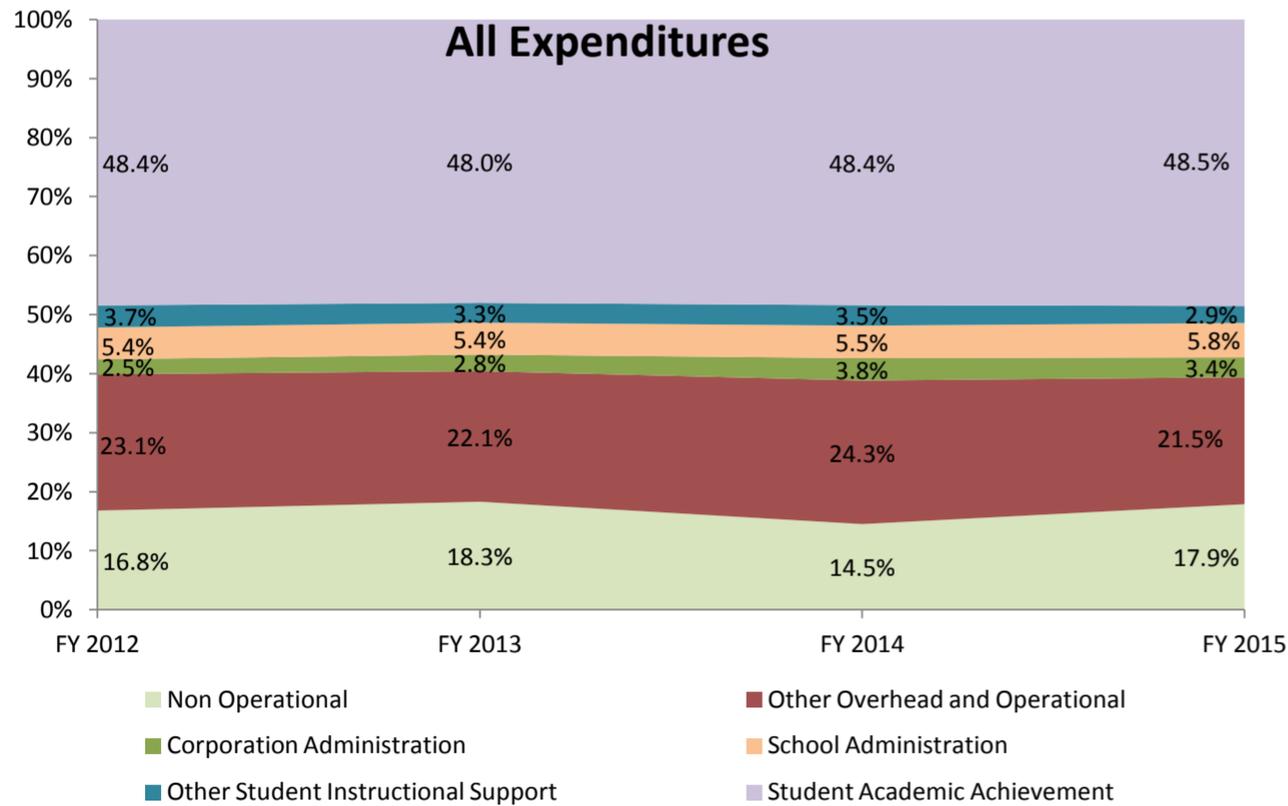


School Corporation Expenditures by Account
Biannual Financial Report Data
Rush County Schools (6995)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$12,315,762	55.3%	\$12,771,007	50.1%	\$12,656,046	48.4%	\$12,585,895	48.0%	\$12,542,628	48.4%	\$12,623,713	48.5%
Student Instructional Support	\$1,689,226	7.6%	\$2,142,178	8.4%	\$2,389,330	9.1%	\$2,294,359	8.8%	\$2,325,410	9.0%	\$2,260,090	8.7%
Total	\$14,004,988	62.9%	\$14,913,184	58.5%	\$15,045,375	57.6%	\$14,880,254	56.8%	\$14,868,038	57.4%	\$14,883,803	57.2%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$5,551,614	24.9%	\$6,010,057	23.6%	\$6,695,584	25.6%	\$6,536,366	24.9%	\$7,285,701	28.1%	\$6,473,191	24.9%
Non Operational	\$2,718,922	12.2%	\$4,550,454	17.9%	\$4,390,196	16.8%	\$4,798,041	18.3%	\$3,760,637	14.5%	\$4,651,270	17.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$8,270,536	37.1%	\$10,560,511	41.5%	\$11,085,780	42.4%	\$11,334,407	43.2%	\$11,046,338	42.6%	\$11,124,461	42.8%

Grand Total	\$22,275,524	\$25,473,695	\$26,131,155	\$26,214,661	\$25,914,377	\$26,008,264
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Rush County Schools (6995)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Academic Achievement											
11050 Regular Programs Full Day Kindergarten	\$30,391	\$725,367	\$589,236	\$640,091	2006.2%	-11.8%	8.6%				
11100 Regular Programs Elementary	\$3,999,254	\$4,326,652	\$4,718,462	\$4,484,091	12.1%	3.6%	-5.0%				
11200 Regular Programs Middle/Junior High	\$1,335,807	\$1,370,856	\$1,411,102	\$1,455,576	9.0%	6.2%	3.2%				
11300 Regular Programs High School	\$2,344,563	\$2,644,661	\$2,611,373	\$2,502,267	6.7%	-5.4%	-4.2%				
11355 Regular Programs High School - Acad. Honors High Ability Students	\$62,600	\$48,293	\$60,013	\$57,345	-8.4%	18.7%	-4.4%				
11410 Regular Programs Vocational Education - Agriculture A	\$33,084	\$49,150	\$55,483	\$55,482	67.7%	12.9%	0.0%				
11420 Regular Programs Vocational Education - Agriculture B	\$65,837	\$87,432	\$96,155	\$97,029	47.4%	11.0%	0.9%				
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$135,734	\$157,208	\$54,871	\$66,921	-50.7%	-57.4%	22.0%				
11480 Regular Programs Vocational Education - Industrial Education A	\$3,881	\$90	\$0	\$0	NA	NA	NA				
11590 Regular Programs Vocational Education - Other Vocational Ed. Programs	\$0	\$44,526	\$67,720	\$63,583	NA	42.8%	-6.1%				
12110 Special Programs Gifted and Talented - Gifted And Talented	\$23,142	\$32,928	\$12,793	\$13,421	-42.0%	-59.2%	4.9%				
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$0	\$51,145	\$65,379	\$67,315	NA	31.6%	3.0%				
12220 Special Programs Mental Disabilities - Moderate Mental Disabilities	\$0	\$88,262	\$127,017	\$86,301	NA	-2.2%	-32.1%				
12230 Special Programs Mental Disabilities - Severe Mental Disabilities	\$0	\$259,431	\$246,579	\$160,278	NA	-38.2%	-35.0%				
12320 Special Programs Physical Impairment - Multiple Disabilities	\$0	\$438	\$105	\$0	NA	NA	NA				
12340 Special Programs Physical Impairment - Hearing Impairment	\$0	\$58,644	\$49,356	\$50,063	NA	-14.6%	1.4%				
12350 Special Programs Physical Impairment - Homebound	\$20,495	\$21,931	\$20,369	\$9,175	-55.2%	-58.2%	-55.0%				
12410 Special Programs Emotional Disabilities - Full Time	\$0	\$194,035	\$222,887	\$179,520	NA	-7.5%	-19.5%				
12510 Special Programs Culturally Different - Communication Disorders	\$0	\$55,215	\$45,358	\$54,590	NA	-1.1%	20.4%				
12520 Special Programs Culturally Different - Compensatory	\$0	\$3,000	\$0	\$0	NA	NA	NA				
12610 Special Programs Learning Disability	\$0	\$558,671	\$647,245	\$825,185	NA	47.7%	27.5%				
12710 Special Programs Equal Opportunity At Risk	\$164,854	\$216,722	\$147,388	\$149,985	-9.0%	-30.8%	1.8%				
12810 Special Programs Special Education Preschool	\$40,911	\$72,694	\$0	\$2,366	-94.2%	-96.7%	NA				
12900 Special Programs Other Special Programs	\$513,922	\$269,357	(\$122,055)	\$240,486	-53.2%	-10.7%	NA				
13100 Adult/Cont. Ed. Programs Instruction	\$13,063	\$18,645	\$17,599	\$15,354	17.5%	-17.6%	-12.8%				
14200 Summer School Programs Middle/Junior High School	\$0	\$6,934	\$6,120	\$3,060	NA	-55.9%	-50.0%				
14300 Summer School Programs High School	\$87,610	\$80,281	\$44,984	\$43,308	-50.6%	-46.1%	-3.7%				
16100 Remediation Remediation Testing	\$128,614	\$33,937	\$8,514	\$7,881	-93.9%	-76.8%	-7.4%				
16200 Remediation Preventive Remediation	\$68,453	\$40,438	\$44,426	\$53,539	-21.8%	32.4%	20.5%				
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$268,430	\$325,227	\$384,420	\$305,589	13.8%	-6.0%	-20.5%				
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$34,142	\$32,131	\$38,013	\$35,895	5.1%	11.7%	-5.6%				
17700 Pay. to Other Gov. Units in State Interlocal Agreements - Other	\$0	\$17,509	\$0	\$0	NA	NA	NA				
22110 Instruction Imp. of Instruction - Service Area Direction	\$40,582	\$107,411	\$0	\$0	NA	NA	NA				
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$65,658	\$45,016	\$57,295	\$172,082	162.1%	282.3%	200.3%				
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$16,000	\$0	\$369	\$0	NA	NA	NA				
22220 Instruction Library/Media Services - School Library	\$302,133	\$422,950	\$427,410	\$388,922	28.7%	-8.0%	-9.0%				
22230 Instruction Library/Media Services - Audiovisual	\$6,703	\$26,398	\$3,008	\$9,272	38.3%	-64.9%	208.3%				
22360 Instruction Instruc. Related Tech. - Network Support	\$77,066	\$109,865	\$131,834	\$134,502	74.5%	22.4%	2.0%				
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$0	\$27	\$0	NA	NA	NA				
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$261,784	\$167,559	\$251,773	\$191,080	-27.0%	14.0%	-24.1%				
25525 Central Services Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$0	\$2,156	NA	NA	NA				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$502,220	\$0	\$0	\$0	NA	NA	NA				
Student Academic Achievement Total					\$10,646,930	\$12,771,007	\$12,542,628	\$12,623,713	18.6%	-1.2%	0.6%
Student Instructional Support											
21120 Students Attend. & Social Work Serv. - Attendance Services	\$0	\$20,515	\$24,790	\$32,698	NA	59.4%	31.9%				
21220 Students Guidance Services - Counseling Services	\$216,623	\$288,239	\$305,525	\$178,708	-17.5%	-38.0%	-41.5%				
21340 Students Health Services - Nurse Services	\$157,691	\$163,749	\$258,131	\$259,578	64.6%	58.5%	0.6%				
21420 Students Psychological Services - Psychological Testing	\$0	\$76,449	\$250	\$1,470	NA	-98.1%	488.0%				
21430 Students Psychological Services - Psychological Counseling	\$0	\$2,267	\$1,439	\$857	NA	-62.2%	-40.5%				
21520 Students Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$64,738	\$76,748	\$76,611	NA	18.3%	-0.2%				
21720 Students Physical Therapy Services - Physical Therapy Services	\$0	\$0	\$0	\$4,320	NA	NA	NA				
21810 Students Special Ed. Administration - Service Area Direction	\$50,675	\$155,117	\$134,866	\$88,234	74.1%	-43.1%	-34.6%				

School Corporation Expenditures by Account
Biannual Financial Report Data
Rush County Schools (6995)

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$0	\$0	\$98,720	\$105,666	NA	NA	7.0%
24100	School Administration	Office of The Principal	\$993,420	\$1,371,105	\$1,424,940	\$1,499,615	51.0%	9.4%	5.2%
24900	School Administration	Other Support Services - School Admin.	\$0	\$0	\$0	\$12,333	NA	NA	NA
Student Instructional Support Total			\$1,418,409	\$2,142,178	\$2,325,410	\$2,260,090	59.3%	5.5%	-2.8%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$14,000	\$15,071	\$15,071	\$15,071	7.7%	0.0%	0.0%
23120	General Administration	Board of Education - Service Area Assistants	\$34,277	\$49,322	\$110,413	\$109,815	220.4%	122.6%	-0.5%
23150	General Administration	Board of Education - Legal Services	\$34,894	\$5,941	\$2,153	\$3,273	-90.6%	-44.9%	52.0%
23160	General Administration	Board of Education - Promotion Expenses	\$2,172	\$3,235	\$626	\$386	-82.2%	-88.1%	-38.4%
23190	General Administration	Board of Education - Other Governing Body Services	\$11,048	\$5,280	\$33,227	\$9,801	-11.3%	85.6%	-70.5%
23210	General Administration	Executive Administration - Office of The Superintendent	\$164,480	\$223,978	\$410,724	\$356,376	116.7%	59.1%	-13.2%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$12,377	\$0	\$0	NA	NA	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$8,650	\$8,210	\$15,286	\$13,876	60.4%	69.0%	-9.2%
25120	Central Services	Fiscal Services - Service Area Direction	\$37,092	\$43,787	\$43,651	\$1,054	-97.2%	-97.6%	-97.6%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$57,620	\$84,784	\$92,055	\$100,432	74.3%	18.5%	9.1%
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$38,058	\$63,272	\$0	\$0	NA	NA	NA
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$123,028	\$256,643	\$270,494	NA	119.9%	5.4%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$0	\$20	\$0	\$0	NA	NA	NA
25940	Central Services	Other Supp. Serv. Cent. Serv. - Settlements	\$0	\$23,500	\$0	\$0	NA	NA	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$0	\$11,191	\$0	\$0	NA	NA	NA
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$33,970	\$0	\$0	\$0	NA	NA	NA
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,557,566	\$1,927,512	\$1,809,028	\$1,860,182	19.4%	-3.5%	2.8%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$13,090	\$11,504	\$321	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$299,886	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$0	\$26,646	\$25,682	\$0	NA	NA	NA
26700	Oper. & Maint. of Plant Serv.	Insurance	\$106,599	\$242,835	\$314,328	\$272,668	155.8%	12.3%	-13.3%
27010	Student Transportation	Service Area Direction	\$46,577	\$129,136	\$142,630	\$147,619	216.9%	14.3%	3.5%
27100	Student Transportation	Vehicle Operation	\$584,943	\$831,130	\$958,352	\$925,272	58.2%	11.3%	-3.5%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$338,348	\$568,834	\$569,235	\$487,787	44.2%	-14.2%	-14.3%
27400	Student Transportation	Purchase of School Buses	\$420,346	(\$26,446)	\$657,295	\$0	NA	NA	NA
27500	Student Transportation	Insurance on Buses	\$41,112	\$4,760	\$0	\$0	NA	NA	NA
27700	Student Transportation	Contracted Transportation Services	\$272,042	\$290,296	\$365,637	\$421,611	55.0%	45.2%	15.3%
31100	Food Services Operations	Service Area Direction	\$0	\$0	\$0	\$60	NA	NA	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$512,559	\$657,418	\$1,016,561	\$768,802	50.0%	16.9%	-24.4%
31400	Food Services Operations	Food Purchases	\$465,123	\$613,091	\$446,782	\$708,611	52.3%	15.6%	58.6%
31900	Food Services Operations	Other Food Services	\$78,279	\$60,343	\$0	\$0	NA	NA	NA
Overhead and Operational Total			\$5,172,728	\$6,010,057	\$7,285,701	\$6,473,191	25.1%	7.7%	-11.2%
Non Operational									
33200	Category not Specified	Community Recreation	\$15,391	\$29,862	\$21,782	\$19,541	27.0%	-34.6%	-10.3%
33400	Category not Specified	Athletic Coaches	\$291,401	\$421,320	\$370,211	\$352,398	20.9%	-16.4%	-4.8%
43000	Category not Specified	Professional Services	\$0	\$1,408,775	\$9,365	\$300	NA	-100.0%	-96.8%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$193,641	\$429,813	\$520,489	\$1,242,312	541.6%	189.0%	138.7%
45400	Building Acq., Const. and Impr.	Sports Facilities	\$0	\$2,000	\$4,248	\$4,000	NA	100.0%	-5.8%
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$2,785	\$2,250	\$1,350	\$85	-96.9%	-96.2%	-93.7%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$324,464	\$562,555	\$631,974	\$812,622	150.5%	44.5%	28.6%
49000	Category not Specified	Other Facilities Acq. and Construction	\$86,142	\$49,380	\$36,219	\$55,013	-36.1%	11.4%	51.9%
53100	Lease Rental	Buildings-Principal	\$1,652,000	\$1,644,500	\$1,082,500	\$2,165,000	31.1%	31.7%	100.0%
53150	Lease Rental	Buildings-Interest	\$0	\$0	\$1,082,500	\$0	NA	NA	NA
53200	Lease Rental	Equipment-Principal	\$94,280	\$0	\$0	\$0	NA	NA	NA
Non Operational Total			\$2,660,104	\$4,550,454	\$3,760,637	\$4,651,270	74.9%	2.2%	23.7%

School Corporation Expenditures by Account
Biannual Financial Report Data
Rush County Schools (6995)

Account				FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
								2006 to 2015	2009 to 2015	2014 to 2015
Prorated by Fund										
26491	NA		PERF - Academic Achievement	\$90,864	\$0	\$0	\$0	NA	NA	NA
26491	NA		PERF - Instructional Support	\$15,464	\$0	\$0	\$0	NA	NA	NA
26491	NA		PERF - Overhead and Operational	\$20,634	\$0	\$0	\$0	NA	NA	NA
26491	NA		PERF - Non Operational	\$3,368	\$0	\$0	\$0	NA	NA	NA
26492	NA		Social Security - Academic Achievement	\$607,739	\$0	\$0	\$0	NA	NA	NA
26492	NA		Social Security - Instructional Support	\$95,281	\$0	\$0	\$0	NA	NA	NA
26492	NA		Social Security - Overhead and Operational	\$119,040	\$0	\$0	\$0	NA	NA	NA
26492	NA		Social Security - Non Operational	\$20,692	\$0	\$0	\$0	NA	NA	NA
26493	NA		Workman's Compensation - Academic Achievement	\$41,199	\$0	\$0	\$0	NA	NA	NA
26493	NA		Workman's Compensation - Instructional Support	\$7,150	\$0	\$0	\$0	NA	NA	NA
26493	NA		Workman's Compensation - Overhead and Operational	\$5,424	\$0	\$0	\$0	NA	NA	NA
26493	NA		Workman's Compensation - Non Operational	\$1,544	\$0	\$0	\$0	NA	NA	NA
26494	NA		Group Insurance - Academic Achievement	\$928,892	\$0	\$0	\$0	NA	NA	NA
26494	NA		Group Insurance - Instructional Support	\$152,900	\$0	\$0	\$0	NA	NA	NA
26494	NA		Group Insurance - Overhead and Operational	\$233,598	\$0	\$0	\$0	NA	NA	NA
26494	NA		Group Insurance - Non Operational	\$33,210	\$0	\$0	\$0	NA	NA	NA
26496	NA		Unemployment Compensation - Academic Achievement	\$138	\$0	\$0	\$0	NA	NA	NA
26496	NA		Unemployment Compensation - Instructional Support	\$24	\$0	\$0	\$0	NA	NA	NA
26496	NA		Unemployment Compensation - Overhead and Operational	\$190	\$0	\$0	\$0	NA	NA	NA
26496	NA		Unemployment Compensation - Non Operational	\$5	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total				\$2,377,353	\$0	\$0	\$0	NA	NA	NA